

ID: CCA_2009032414543037

Number: **200917038**

Office:

Release Date: 4/24/2009

UILC: 6227.00-00

From:

Sent: Tuesday, March 24, 2009 2:54:33 PM

To:

Cc:

Subject: RE:

1. Have withholding returns filed now. That should end the matter. An AAR would only relate to a previously filed return so AAR procedures would not apply to an unfiled withholding tax return.

2. If the partnership files a withholding tax return and pays withholding tax, that would automatically be a deemed distribution of the paid tax to the foreign entity. There should be no need for any further filing. But the partnership should reflect a reduced capital account going forward for the foreign partner in the amount of the distribution.